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IFF-21

COMBINED DECLARATION AND POWER OF ATTORNEY
IN ORIGINAL APPLICATION

As a below named inventor, I hereby declare that;

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My residence, post office address and citizenship are as stated below next to my name; that

I verily believe that I am the original, first and joint inventor of the invention entitled:

"HYDROXYPROPYL CELLULOSE ENCAPSULATION MATERIAL"

described and claimed in U.S. Letters Patent, Serial No. 10/054,239 filed on October 22, 2001.

That I have reviewed and understand the contents of the above-identified specification, including the claims;

That I do not know and do not believe the same was ever known or used in the United States of America before our invention thereof, or patented, or made the subject of an inventor's certificate or described in any printed publication in any country before our invention thereof or more than one year prior to this application;

That the same was not in public use or on sale in the United States of America more than one year prior to this application;

That the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application;

That I acknowledge my duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56 and;

That no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows:

NONE

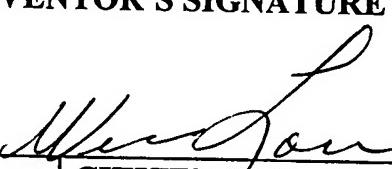
I hereby appoint the following attorney to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR		INVENTOR'S SIGNATURE
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